

# ELECTRONIC FILING OPTIONS

**Federal/State Electronic Filing**—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

**Internet Filing (provided through a software company)**—File your federal and state return from your own computer using software approved by both the IRS and the state of Missouri.

**WEBFile**—Free Internet filing of simple Missouri income tax returns.

For more information on these alternative filing options,  
visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)



## Faster Refund? File Electronic!

### FAST

Eliminate mail time.

### CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

### FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return, provided through a software company.

### ACCURATE

Up to 13 percent fewer errors.

### DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

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### Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2002 Missouri individual income tax return if you:

- Are a one income filer; and
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*; and
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- Filing an amended return;
- You and your spouse both have income for 2002;
- Have income from another state;
- Have military pay that is not taxable to Missouri;
- Have a net operating loss;

- Have any of the following Missouri modifications:

- Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
- Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
- Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
- Interest from federal exempt obligations;
- Interest from state and local obligations;
- Capital gain exclusion; and/or
- Bonus depreciation adjustments.

- Claim:

- Pension exemption;
- Self-employed health insurance deduction;
- Miscellaneous tax credits (Form MO-TC);
- Property tax credit (Form MO-PTC or Form MO-PTS);
- Credit made with the filing of a Form MO-60, Application for Extension of Time to File;

- A deduction for other federal tax (from Federal Form 1040, Lines 43, 45, and 58 and any recapture taxes included on Line 61); and/or

- A deduction for dependents age 65 or older.

- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 42; or
- Owe recapture tax on low income housing credit.

### Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) to select the easiest form for you.

### To Obtain Forms:

- Access [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax);
- Call (800) 877-6881;
- Visit:
  - Department of Revenue Tax Assistance Centers (page 17), Motor Vehicle and Drivers License Branch or Fee Offices;
  - Participating banks, post offices, courthouses, and libraries;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022; or
- TDD: (800) 735-2966 or fax (573) 526-1881.

## **\*\*IMPORTANT FILING INFORMATION\*\***

**This information is for guidance only and does not state the complete law.**

### **Filing Requirements**

You must file a Missouri income tax return if you were required to file a federal return and were a:

- Resident of Missouri and had Missouri adjusted gross income of \$1,200 or more; **or**
- Nonresident of Missouri and had income of \$600 or more from Missouri sources.

### **When To File**

The 2002 returns are due April 15, 2003.

### **Extension of Time to File**

**You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.** If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2003.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

**Remember: An extension of time to file does not extend the time to pay.**

### **Late Filing and Payment**

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax).

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See information on page 3 on how to obtain Form 4338.

### **Where to Mail Your Return**

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue  
P.O. Box 329  
Jefferson City, MO 65107-0329.**

### **Dollars and Cents**

**Rounding** is required on your tax return. Zeros have been placed in the cents column on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

*Example:*

*Round \$32.49 down to \$32.00  
Round \$32.50 up to \$33.00*

### **Amended Return**

**You must use Form MO-1040 (long form) for the year being amended.** See information on page 3 on how to obtain Form MO-1040 and instructions.

### **Fill-in Forms that Calculate**

Access [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

### **Missouri Refund Inquiry**

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or dialing **(573) 526-8299**.

The following information is required to obtain the status of the Missouri refund: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

### **Consumer's Use Tax**

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2003.**

### **Taxpayer Bill of Rights**

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or call (800) 877-6881.

## Frequently Asked Questions

### How can I get my refund faster?

- **File before April 1** — April filers wait longer for their refunds.
- **File Electronically** — Electronic filing or telefile is more accurate and eliminates mail and data entry time.
- **Direct Deposit Your Refund** (if you file electronically or telefile) — Direct deposit avoids mail time and extra trips to the bank.

**Can I file my return now, but pay later?** Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2003. See Page 7, Line 19, for payment options.

**How do I determine the tax on my federal return that is entered on my Missouri return?** The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 5 to assist you in determining the tax from your federal return.

**How do I calculate my Missouri tax?** If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040A, page 10, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

## FORM MO-1040A

### Information to Complete Form MO-1040A

#### Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. Please do not use the label if the information on the label is incorrect. Print or type the correct information, including social security number(s), in the spaces provided on the return.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

If the taxpayer or spouse died in 2002, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

#### 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were 65 or older, or blind at any time during 2002, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

## Line 1 — Federal Adjusted Gross Income

Use the chart below to locate your income on your federal return.

FEDERAL FORM	LINE
Federal Form 1040	Line 35
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line I

## Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 5 on page 16.

## Line 4 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.
2. **Box E** may be checked **only if** all of the following apply: A) you checked Box 3 (married filing separate return) on your federal return; B) your spouse had no income and is not required to file a federal return; and C) your spouse was claimed as an exemption on your return and was not a dependent of someone else.

**Only one box may be checked on Line 4, Boxes A through G.**

Enter on Line 4 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040A. **Caution: If you checked Box B, enter "0".**

## Line 5 — Tax on Federal Return

Use the chart below to locate the tax reported on your federal return. This amount is limited based upon your filing status, and cannot exceed \$5,000 for a single filer and \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, subtract the credit from the tax on your federal return and enter the difference on Line 5 of Form MO-1040A. If a negative amount is calculated, enter "0" on Line 5. (Example: If your federal tax is \$1,500 and your earned income credit is \$1,550, the federal tax reported on Line 5 would be "0".)

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41
1040	Line 55 minus Lines 43 and 64

Diagrams of the federal returns are on pages 15 and 16.

## Line 6 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction. If you or your spouse marked any of the boxes for 65 or older, blind, or

Single	\$4,700
Married Filing a Combined Return or Qualifying Widow(er)	\$7,850
Head of Household	\$6,900
Married Filing Separate	\$3,925

claimed as a dependent, see federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in the higher deduction. To figure your itemized deductions, complete the Itemized Deductions Section, on the back of Form MO-1040A, page 10. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

## Line 7 — Dependents

**Do not include yourself or your spouse as dependents.**

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

## Line 8 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance policy, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least 12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet below only if: you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. . . . . A) \$\_\_\_\_\_

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. . . . . B) \$\_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . . C) \$\_\_\_\_\_

- D. Enter the amount of qualified long-term care included in Line C. . . . . D) \$\_\_\_\_\_
- E. Subtract Line D from Line C. . . . . E) \$\_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . F) \$\_\_\_\_\_
- G. Subtract Line F from Line A. . . . . G) \$\_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040A, Line 8. . . . . H) \$\_\_\_\_\_

**Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**

## Line 11 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

## Line 12 — Missouri Withholding

Include only Missouri withholding on Line 12. Do **not** include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. See Diagram 1 on page 8. **Attach a copy of all Forms W-2(s) and 1099(s).**

## Line 13 — Estimated Tax Payments

Include any estimated tax payments made during 2002 and any overpayment applied from 2001 Missouri return.

## Line 16 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.



## Line 17 — Trust Funds

The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

## Line 18 — Refund

Refunds on returns filed before April 1 are issued much faster than those filed after April 1. **File early!!**

## Line 19 — Amount Due

Attach a **check or money order** (U.S. funds only) payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2003, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.



You may also pay by **credit card** by visiting our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax), or by calling (888) 929-0513. The Department of Revenue accepts MasterCard, Discover, Visa, and American Express. The following convenience fees will be charged to your account for processing:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

## Sign Return

You **must** sign the Form MO-1040A. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return (Pages 1 and 2) and Federal Schedule A
  - if you itemized your deductions on Line 6, Missouri Itemized Deductions
  - if you have an entry on Line 8, Long-term Care Insurance Deduction

## Mail Form MO-1040A, Attachments, and Payment (if necessary) to:

**Refund or no amount due —**

Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500

**Balance due —**

Department of Revenue  
P.O. Box 329  
Jefferson City, MO 65107-0329

## Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 6.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

## Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 38, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

## Line 2 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). The amount cannot exceed \$5,264. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2.

## Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2002. The amount cannot exceed \$8,351. (Tier I maximum of \$5,264 and Tier II maximum of \$3,087.)

**If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 65, or, if only one employer, the amount refunded by the employer.**

Include as your self-employment tax the amount from Federal Form 1040, Line 29. See diagram of Federal Form 1040 on page 16.

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 6 the amount from Federal Form 1040, Schedule A, Line 5.

**If your federal adjusted gross income from Federal Form 1040, Line 35, is greater than \$137,300 (\$68,650 if married filing separate), complete the Worksheet — State and Local Income Taxes, to determine the correct amount to subtract.** If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

If your Form W-2(s) reflect city earnings tax, enter on Line 7, the earnings tax included on Line 6.

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$	
c Employer's name, address, and ZIP code				3 Social security wages \$		4 Social security tax withheld \$	
				5 Medicare wages and tips \$		6 Medicare tax withheld \$	
				7 Social security tips \$		8 Allocated tips \$	
				9 Advance EIC payment \$		10 Dependent care benefits \$	
d Employee's social security number				11 Nonqualified plans \$		12a See instructions for box 12 \$	
e Employee's first name and initial		Last name		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b \$	
				14 Other		12c \$	
						12d \$	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc. \$	17 State income tax \$	18 Local wages, tips, etc. \$	19 Local income tax \$	20 Locality name	
		\$	\$	\$	\$		

Form **W-2** Wage and Tax Statement (99) **2002**

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

(Rev. February 2002)  
Cat. No. 10134D

Missouri Taxes Withheld

# FIVE WAYS TO GET YOUR REFUND FASTER: A CHECKLIST

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
  - Form W-2(s);
  - Form 1099(s);
  - Copy of Federal Return, Pages 1 and 2;
  - Copy of Federal Schedule A (if you itemize deductions).
- ☐ **File Electronically!!!** See page 2 for details!!!

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### Cape Girardeau

3102 Blattner Dr., Suite 102  
Income Tax: (573) 290-5363  
Business Tax: (573) 290-5850

### Jefferson City

3237 W. Truman Blvd., Suite 100  
Income Tax: (573) 522-1578  
Business Tax: (573) 751-7191

### Kansas City

615 East 13th St., Room B-2  
Income Tax: (816) 889-2920  
Business Tax: (816) 889-2944

### St. Louis

3256 Laclede Station Rd.,  
Suite 101  
Maplewood, Missouri  
Income Tax: (314) 877-0178  
Business Tax: (314) 877-0177

### Columbia

1500 Vandiver Dr., Room 113  
Income Tax: (573) 884-6851  
Business Tax: (573) 884-3814

### Joplin

1110 E. Seventh St., Suite 400  
Income Tax: (417) 629-3473  
Business Tax: (417) 629-3070

### Springfield

149 Park Central Square,  
Room 313  
Income Tax: (417) 895-6445  
Business Tax: (417) 895-6474

### St. Joseph

525 Jules, Room 314  
Income Tax: (816) 387-2642  
Business Tax: (816) 387-2230

## Other Important Phone Numbers

### **Form Ordering**

Form Order Questions  
Electronic Filing Information

**(800) 877-6881**

(573) 751-5337

(573) 751-3930

### **Missouri Refund Inquiry Line**

Forms-by-Fax

**(573) 526-8299**

(573) 751-4800

**Download forms or check the status of your refund from our web site: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)**

Suggestions for Tax System Improvements e-mail: [taxsuggest@mail.dor.state.mo.us](mailto:taxsuggest@mail.dor.state.mo.us)

## Federal Privacy Act Information

Social security numbers must be included on your Missouri individual income tax return. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Property Tax Relief, as well as to exchange tax information with the U.S. Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under

Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)



# 2002 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

- All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161	Howell Valley R-I . . . . .	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Dadeville R-II . . . . .	111	Gallatin R-V . . . . .	162	Hudson R-IX . . . . .	211
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV . . . . .	212
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Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Success R-VI	496
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Sullivan C-2	497
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Summersville R-II	498
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Sunrise R-IX	499
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Swedeborg R-III	500
(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Sweet Springs R-VII	501
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573		
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Taneyville R-II	502
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Tarkio R-I	503
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Thayer R-II	504
Lincoln R-II	272	Tree R-III	329	Pattonsburg R-II	382	Sedalia 200	444	Thornfield R-I	505
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pattonville R-III	383	Senath Hornesville C-8	445	Tina-Avalon R-II	506
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Trenton R-IX	508
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Tri-County R-VII	
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Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. C-1		Troy R-III	510
Lone Jack C-6	278	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbyville)	449	Twin Rivers R-X	
Lonedell R-XIV	279	Neosho R-V	334	Pettis Co. R-V		Shelby Co. R-IV		(Broseley)	512
Louisiana R-II	280	Nevada R-V	335	(Hughesville)	389	(Shelbina)	450		
Luray 33	281	New Bloomfield R-III	336	Pettis Co. R-XII		Sheldon R-VIII	451	Union R-XI (Franklin	
Lutie R-VI	282	New Franklin R-I	337	(RFD, Sedalia)	390	Shell Knob 78	452	Co.)	514
		New Haven (Franklin		Phelps Co. R-III		Sherwood Cass R-VIII		Union Star R-II	515
		Co.)	338	(Edgar Springs)	130	(Creighton)	453	University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454		
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Valley Park	518
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithton R-VI	458	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithville R-II	459	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				Southland C-9		R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	Wentzville R-IV	539
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		West Nodaway Co. R-I	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	(Weston)	542
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Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	St. Louis	577	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spickard R-II	472	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Richnour	426	St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	(High Ridge)	362	Richwoods R-VII	422	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ridgeway R-V	423	St. Elizabeth R-IV	479	Winfield R-IV	554
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Miller Co. R-III		Norwood R-I	364	(Gatewood)	164	St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511			Ripley Co. R-IV		St. Louis Career		Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	(RFD, Doniphan)	424	Education	578	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Risco R-II	425	St. Louis City	483	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Ritenour	426	Stanberry R-II	484	Wyaconda C-1	560
Monett R-I	322	Oak Odessa R-VII	369	Riverview Gardens	427	Ste. Genevieve Co. R-II	485		
Moniteau Co. C-I		Oran R-III	370	Rock Port R-II	428	Steelville R-III	486		
(Jamestown)	221	Oreanville R-IV	371	Rockwood R-VI	429	Stet R-XV	487		
Moniteau Co. R-I		Oregon-Howell R-III	246	Rolla 31	430	Stewartsville C-2	488		
(California)	060	Orrick R-XI	372	Roscoe C-I	431	Stockton R-I	489		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082			Stoutland R-II	490		
(Latham)	256	Osage Co. R-II (Linn)	274	Salem R-80	434	Strafford R-VI	492		
				Salisbury R-IV	435	Strain-Japan R-XVI	575		